CERTIFICATE OF DEPOSIT

I hereby certify that this paper and every paper referred to therein as being enclosed is being deposited with the USPTO Via the EFS electronic filing system.

on Dec. 18, 2008 (Date of Deposit)

Mark Watson Mark Watson

By Signature

Application No. : 10/663,390

Confirmation No. : 2920

Applicant : FLORENCIO, et al.

Title : SYSTEM AND METHOD FOR REAL-TIME JITTER CONTROL

AND PACKET-LOSS CONCEALMENT IN AN AUDIO SIGNAL

Filed: September 15, 2003

TC/A.U. : 2626

Examiner : LERNER, Martin

Docket No. : MCS-032-03 (304924.01)

Customer No. : 27662

Commissioner for Patents P.O. Box 1450,

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE FILED WITH RCE

Sir:

The following amendment and discussion and is provided with a Request for Continued Examination and in response to the Final Office Action dated August 18, 2008, the Advisory Action dated October 30, 2008, and the Examiner Interview dated November 13, 2008.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 14 of this paper.